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20792 7590 07/09/2004

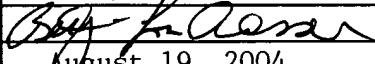
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I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

Betty-Lou Rosser	(Depositor's name)
	(Signature)
August 19, 2004	(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/052,687	01/18/2002	Satoshi Watanabe	5576-137	3765

TITLE OF INVENTION: RESIST MATERIAL AND PATTERN FORMING METHOD

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
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nonprovisional	NO	\$1330	\$300	\$1630	10/12/2004
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EXAMINER	ART UNIT	CLASS-SUBCLASS
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THORNTON, YVETTE C	1752	430-270100
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1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
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2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

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3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Shin-Etsu Chemical Co., Ltd. Tokyo, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): individual corporation or other private group entity government

4a. The following fee(s) are enclosed:
 Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies 10

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 A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 50-0220 (enclose an extra copy of this form).

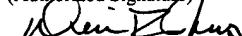
5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is not claiming SMALL ENTITY status. See, e.g., 37 CFR 1.27(g)(2).

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(Authorized Signature) (Date)

 Reg. No. 44,805 August 19, 2004

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